

Utah State Tax Commission
**Return for Cigarette and Tobacco
 Products Imported For Use, Storage, or
 Consumption**

TC-720
 Rev. 7/97

Refer to instructions on the back to determine if you are required to file this return.

Name and address	Tax Period Ending
	Return due 15 days following date items are imported
	Account Number
	▲ Use this number for all references ▲

Part A -- Cigarettes

1. Total packages of 20 count cigarettes imported for use, storage, or consumption	X .515	\$
2. Total packages of 25 count cigarettes imported for use, storage, or consumption	X .64375	\$
3. Total cigarettes not in 20 or 25 pack sizes imported for use, storage, or consumption	X .02575	\$
4. Total Cigarette Tax (total lines 1, 2, and 3)		\$

Part B -- Tobacco Products

5. Retail value of tobacco products (other than cigarettes)	\$
6. Manufacturer's sales price of tobacco products (see instructions)	\$
7. Total Tobacco Product Tax (line 6 multiplied by .35)	\$
8. Total Tax Due (line 4 plus line 7)	\$

Under penalty of perjury, I certify that this return, including any accompanying schedules, has been examined by me and to the best of my knowledge is a true, correct, and complete return.

_____ Signature	_____ Title	_____ Date
_____ Return prepared by	_____ Title	_____ Telephone

Send return and payment to: Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-0900. If you have questions, please contact the Utah State Tax Commission at (801) 297-2200 or 1-800-662-4335 if outside the Salt Lake area. If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-3819. Please allow three working days for a response.

General Information

Tax Commission Rule R865-20T-2 requires persons who import cigarettes or tobacco products to pay the tax due on those cigarettes or tobacco products by the use of a return.

Mail or bring this return and tax due to the Utah State Tax Commission, 210 North 1950 West, Salt Lake City, Utah 84134.

Instructions

This return is due 15 days from the date the cigarettes or tobacco products were imported. In cases where cigarettes or tobacco products are imported regularly, application should be made to the Tax Commission for permission to file returns on a monthly basis. These monthly returns will be due on or before the fifteenth day of the month following the calendar month in which the products were imported. Monthly returns will be required whether or not any tax is due. No fee is required for registration if the importer holds a cigarette license.

The term "tobacco products" includes cigars, pipe tobacco, snuff, chewing tobacco, smoking tobacco, and any other tobacco product other than cigarettes.

If the manufacturer's sales price on tobacco products is known to the importer, this amount may be used on Part B, line 6, and line 5 may be left blank. Otherwise, the manufacturer's sales price is estimated to be 70 percent of the suggested retail value.

The penalty for failing to file a tax due return by the due date is the greater of \$20 or 10 percent of the tax due. In addition, if the tax remains unpaid 90 days after the due date, the greater of \$20 or 10 percent of the unpaid tax will be added. Failure to pay tax due as reported on the return filed, or within 30 days of a Notice of Deficiency, is the greater of \$20 or 10 percent of the tax due.

Interest will be assessed at the rate prescribed by law from the original due date until paid in full. For information on applicable interest rates, taxpayers may request form TC-15 by calling the Tax Commission at (801) 297-2200, or writing to the address listed above.